1879-80
(L.R.).

File No. 46-79
Serial No. 1403.

Sub:- Moharrafa on Shops

G. R. S. IX-5]

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GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3

Part B for

SUBJECT.

Notalafa on Shoals

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W D 1250—GPB—30,000—28-1-19

L.R. 46-79

Proceedings of the Chief Commissioner of Mysore in the Revenue Department, (Revenue),—dated 2nd February 1880.

READ—

Letter from the Deputy Commissioner of the Shimoga District, No. 186 of the 24th December 1879.

Letter from the Deputy Commissioner of the Bangalore District, No. 437 of the 2nd January 1880.

No. 5816-27—ML. 286, DATED BANGALORE, 2ND FEBRUARY 1880.

ORDER THEREON.—Replies to the Chief Commissioner's Proceedings No. 4824-31—Ml. 234 of the 18th December 1879 have been received only from the Deputy Commissioners of the Shimoga and Bangalore Districts. The former officer reports that the present rates of mohatarfa on shops and trades are working satisfactorily and require no change, except in some minor detail. Mr. Ricketts apparently under the impression that no addition was to be made to the existing mohatarfa taxation in any case, proposes varying reduced rates of tax for shops so as to allow for the separate tax on the houses of the same individuals to be levied under the new arrangements. Thus his rates of shop tax not only retain the existing classification according to the quality of the shops, but are further varied in regard to different individuals with reference to the separate house tax to be paid by them, the owners of the larger houses paying in fact lower rates of shop tax for the trades carried on by them than the owners of poorer houses. There seems no occasion for this unless it be to compensate shop-owners of the exempted classes who have hitherto paid no house tax; but not only is the object of the new arrangements to sweep away such exemptions in municipal towns, but it is believed that such exemptions have not been allowed in regard to the separate municipal taxes hitherto levied.

2. Mr. Ricketts further proposes to exempt from the house tax, weavers, barbers, basket-makers and other petty artizans, levying only a mohatarfa tax on them. The more proper course contemplated by the new arrangements is to levy the house tax upon all houses without exemption, but to discontinue the levy of an additional mohatarfa or trade tax upon such classes of petty artizans upon whom the same is likely to bear with hardship.

3. In order to remove any misapprehensions of the above kind, the Chief Commissioner resolves to issue the following instructions on the subject:—

I. The house tax in municipal towns shall be levied on all houses without any exemption of any kind whatsoever, at the rates laid down in the Chief Commissioner's Proceedings No. 3362-73—Ml. 161, dated the 27th September 1879.

II. The tax on shops shall also be separately and additionally levied without distinction at the existing rates for the present. Any modification of these rates hereafter will depend upon any general re-classification which may be considered necessary with reference to the descriptions of trades carried on and the incidence of the tax upon them; but the shop tax and house tax are to be distinct items determined with reference to their respective circumstances and to have no connection with each other.

III. The taxes on oil-mills and carts will also continue to be separately levied at the existing rates. If any reduction of the higher rates of the former tax is considered necessary, it may be proposed, but only on the consideration of the profits derivable from the trade not justifying such high rates.

IV. With regard to the mohatarfa on looms and on petty artizans, it may be desirable to give it up altogether hereafter, but until some general arrangement could be made on the subject for the whole Province, the loom tax must also continue to be levied in the municipal towns; but such reductions may be made at once in the rates in the municipalities as may be considered necessary with reference to the fact of the men having to pay a house tax.

The mohatarfa on other classes of petty artizans may be discontinued, and the taxing of the trades where they are important will be left to the discretion of the several Municipalities, whose proposals on the subject however must be submitted for previous sanction.

4. It is only necessary to add that the object of the measures contemplated by the Chief Commissioner's Proceedings of the 27th September 1879, is to replace in the first instance in the municipal towns, the existing complicated arrangements in regard to mohatarfa and municipal taxation by one comprehensive system, which, by sweeping away all exemptions and inequalities, would make the taxes sufficiently productive, so as not to entail any loss of present revenue on Government, while the municipal wants are also provided for.

5. The Deputy Commissioners are requested to submit as early as practicable a report shewing the results of the re-adjustment of these taxes in the several municipalities within their respective districts, the rates and amounts of the Government mohatarfa and the Municipal house tax hitherto levied, as well as the rates and amounts of the taxes under the several heads as newly imposed, and the moieties thereof which will respectively go to Government to make up for the loss in the mohatarfa revenue and to the Municipalities for their municipal purposes. The statement submitted should shew the number of houses and other items taxed at each rate under the new arrangements.

C. RANGACHARLU,
Revenue Secretary.

To—The Deputy Commissioners of Districts.
" Deputy Accountant General.
" President, Municipal Commission, Bangalore.
Also to the Commissioners of Nagar and Ashtagram Divisions for information.

X. letters not forthcoming in the file

X. Letters Nos. 7 and 8 of the 29th and 30th January 1880 respectively from the Dy. Comr. of the Hassan Distt.

X. No. 6369-76 of Camp Ms 319 Mysore 27th Feby 1880.

Order thereon. X

The Dy Commissioner is referred to the instructions conveyed in Proceedings No 5816-37 Mnl 286 of the 2nd instant.

X. vide printed Copy kept in the beginning.

2. The present scale of mohaturfa on shops lays down no principles upon which the shops are to be classified for the purpose of assessing the rates. The proposal of the Dy Comm. to classify the shops with reference to the annual value of the sales in them is well suited for adoption, but the Commr is not prepared to pass any orders to modify the existing scale for the present year, as the subject requires general consideration

R. 46-79-1

25/2

on the receipt of the returns now called for from all the Districts. Meanwhile, in the event of the lower rate of Rs 4/ now provided for ~~Rs 11~~ shops in Taluk Cusbas proving too heavy for vegetable and other petty shopkeepers, a lower rate of Rs 2/ may be adopted in regard to them.

3. Exemption from House tax is only to be ~~Rs~~ allowed in the case of buildings which are the property of Govt and those which are devoted exclusively to religious or charitable purposes.

4. Separate Cattle-sheds in Municipalities are usually taxed ~~if~~ situated in the midst of houses in the streets, it will be inexpedient to grant any exemption in regard to them.

5. Carriages and coaches in the minor Municipalities where there is no regular system of taxing Carriages may be taxed as far as.

6. The revision of the House and other taxes in places other than Municipalities will be reserved for future consideration.

Pondicherry 2K
Rev Secy

To
The Dy Commr.
Karaikal
The Dy. Commrs
of other Divns

Proceedings of the Chief Commissioner of Mysore in the Revenue Department, (Revenue),—dated 27th February 1880.

READ—

Letters Nos. 7 and 8 of the 29th and 30th January 1880 respectively, from the Deputy Commissioner of the Hassan District.

No. 6369-76—MUNL. 319, DATED CAMP, MYSORE, 27TH FEBRUARY 1880.

ORDER THEREON.—The Deputy Commissioner is referred to the instructions conveyed in Proceedings No. 5816-27—Ml. 286 of the 2nd instant.

2. The present scale of mohatarfa on shops lays down no principles upon which the shops are to be classified for the purpose of assessing the rates. The proposal of the Deputy Commissioner to classify the shops with reference to the annual value of the sales in them is well suited for adoption; but the Chief Commissioner is not prepared to pass any orders to modify the existing scale for the present year, as the subject requires general consideration on the receipt of the returns now called for from all the Districts. Meanwhile, in the event of the lower rate of Rs. 4, now provided for shops in Taluk Kasbas, proving too heavy for vegetable and other petty shop-keepers, a lower rate of Rs. 2 may be adopted in regard to them.

3. Exemption from house-tax is only to be allowed in the case of buildings which are the property of Government and those which are devoted exclusively to religious or charitable purposes.

4. Separate cattle-sheds in Municipalities are usually taxed, and, if situated in the midst of houses in the streets, it will be inexpedient to grant any exemption in regard to them.

5. Carriages and coaches in the municipalities, where there is no regular system of taxing carriages, may be taxed as.

6. The revision of the house and other taxes in places other than Municipalities will be reserved for future consideration.

C. RANGACHARLU,
Revenue Secretary.

To—The Deputy Commissioner, Hassan District.
„ Deputy Commissioners of other Districts.

1880.

MYSORE.

TMENT.

No. 6369-76.
Munl. 319.

Subject.

Mysore Government Press, Bangalore.—27-7-87.—4000.

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From

Hor Genl. No. *dated*

OF DISTRICTS.

To be placed in the file.

GENL. No.

e Taxes.—Issues
which a reduc-
and exemption
d.

No.

Date

From

or

To

Mysore Govt. Press, Bangalore.—2-3-80.—60.

No 245 of 1880-81.

Dy. Commissioner's Office,
Shimoga 18th August 1880.

To,

The Secretary to the Chief Commissioner
Revenue Department.

Sir, L.R. 46-79-2

Adverting to para 6 of the Chief Commissioner's proceedings No. 6369-76 dt. 319 of the 27th February last, reserving for future consideration the revision of the house tax in small outlying towns such as Anjihalli, Shravana-Belagula, Shikarpur, Bellur, Melkote, Kikkeri, Konanur, Ramnath: pur, Talgamé and Grama of this District, I have the honor to suggest that orders may be issued for the levy of the same rates as sanctioned for other towns. The sanitary condition of those places, some of which are on the high road, is very bad; and if octroi were levied for Municipal purposes, and half the Mohatarfa credited to the Munici: cipality, the towns-people would be placed in these respects on the same footing as other towns, and some steps could be taken for keeping the places clean.

2. When at Shikarpur I pointed out some

improve the entrance to the town, and for the better disposal of the drainage and up-keep of the street roads; but the house-owners positively refuse to carry out the work: and since there is no longer any Municipal rules, they cannot be prosecuted collectively, for the continuance of nuisances or negligence in the repair of roads. They might at least be required to act up to an acknowledged custom to keep the road in front of their own houses in proper order: and until an Act is passed or minor Municipalities are formed, some assistance might be given from the District Fund towards the improvement of such towns, on the ground that the Expenditure will benefit travellers who have to put up in them.

I have the honor to be,
Sir,
Your most obdt. servant.

J Hill

Deputy Commissioner
Hassan District.

Letter No. 245 of the 18th August 1880 from the Deputy Commissioner of the Hassan District

RO 4421 / Jud. 250 of 1st Nov/80.

L.R. 46-77-3

Order thereon:—

The extension of municipal arrangements to minor Towns other than Taluk Cusbas where there is no machinery to work them, and the general revision of the House Tax in villages must be deferred for future consideration. Meanwhile the influence possessed by local officers ought to suffice for carrying out any improvements which may be required in villages, and where necessary, grants may be made for the purpose from District Funds on the condition of the villagers bearing a portion of the charge in labor or

money - Nuisances,
if persisted in, can
be punished under the
~~Criminal Procedure~~
Indian Penal Code.

CJ

Rev Secy

To Medy Comr - Hafeez Dt

Draft for approval